

SCHEDULE OF RECORDS AND PERIODS OF RETENTION—Continued

Item and category of records	Retention period
2. Supporting data for periodical reports of accidents, inspections, tests, hours of service, repairs, freight car locations, etc.	3 years.
3. Supporting data for periodical statistical of operating results or performance by tonnage, mileage, passengers carried, piggyback traffic, commodities, costs, analyses of increases and decreases, or otherwise.	Do.
M. MISCELLANEOUS	
1. Index of records	Until revised as record structure changes.
2. Statement listing records prematurely destroyed or lost	For the remainder of the period as prescribed for records destroyed.

Note A: Records referenced to this note shall be maintained as determined by the designated records supervisory official. Companies should be mindful of the record retention requirements of the Internal Revenue Service, Securities and Exchange Commission, state and local jurisdictions and other regulatory agencies. Companies shall exercise reasonable care in choosing retention periods, and the choice of retention periods shall reflect past experiences, company needs, pending litigation, and regulatory requirements.

[50 FR 10775, Mar. 18, 1985, as amended at 51 FR 22083, June 18, 1986]

PARTS 1240–1259—REPORTS

NOTE: The report forms prescribed by parts 1241–1259 are available upon request from the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423–0001.

PART 1241—ANNUAL, SPECIAL, OR PERIODIC REPORTS—CARRIERS SUBJECT TO PART I OF THE INTERSTATE COMMERCE ACT

Sec.

1241.1 Common carriers.

1241.2 Reporting companies defined.

1241.11 Annual reports of class I railroads.

1241.15 Railroad classification survey form.

AUTHORITY: 49 U.S.C. 11145.

NOTE: The report forms prescribed by part 1241 are available upon request from the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423–0001.

§ 1241.1 Common carriers.

All common carriers subject to the provisions of Part I of Interstate Commerce Act, as amended, and the owners of all railroads engaged in interstate commerce as therein defined, are hereby required hereafter to file in the office of the Board on or before the 31st day of March in each year, reports covering the period of 12 months ending with the 31st day of December preceding said date, giving the particulars heretofore called for in the annual re-

ports required by the Board of said carriers and owners of railroads.

[32 FR 20456, Dec. 20, 1967]

§ 1241.2 Reporting companies defined.

(a) Every common carrier by rail which is required by the act to regulate commerce to file with the Board any tariff or schedule of rates, fares, or charges, or any concurrence in such tariff or schedule, shall be required to keep operating accounts and to file an annual operating report unless specifically excused by the Board.

(b) Every railway corporation owning but not operating a railway used in interstate or foreign commerce shall be required to file with the Board an annual nonoperating report unless relieved therefrom under the provisions of rule following.

(c) Any actually existing inactive corporation coming within the scope of rule given above may be relieved from the requirements of that rule if it has no outstanding stocks or obligations not held by or for its controlling corporation and the controlling corporation reports for the inactive corporation such facts as the Board may require to be reported.

(d) Reports of a controlling corporation and its controlled corporations must exclude duplications in respect of investments in railway plant and equipment and in respect of securities outstanding.

[32 FR 20456, Dec. 20, 1967, as amended at 46 FR 9115, Jan. 28, 1981]

§ 1241.11

§ 1241.11 Annual reports of class I railroads.

(a) Commencing with reports for the year ended December 31, 1973, and thereafter, until further order, all line-haul railroad companies of class I, as defined in §1240.1 of this chapter, subject to section 20, Part I of the Interstate Commerce Act, are required to file annual reports in accordance with Railroad Annual Report Form R-1. Such annual report shall be filed in duplicate in the office of the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423, on or before March 31 of the year following the year which is being reported.

(b) [Reserved]

(49 U.S.C. 220, 313, 412 and 10321; 5 U.S.C. 553)

[38 FR 32920, Nov. 29, 1973, as amended at 41 FR 21354, May 25, 1976; 42 FR 1475, Jan. 7, 1977; 44 FR 65402, Nov. 13, 1979; 67 FR 57534, Sept. 11, 2002]

§ 1241.15 Railroad classification survey form.

Commencing with the year ending December 31, 1982, and thereafter, until further order, all railroad companies not required to file an Annual Report (Form R-1) shall compute their adjusted revenues using the railroad revenue deflator formula. If there is a change in a carrier's classification the survey form shall be filed with the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, on or before March 31.

[48 FR 2544, Jan. 20, 1983]

PART 1242—SEPARATION OF COMMON OPERATING EXPENSES BETWEEN FREIGHT SERVICE AND PASSENGER SERVICE FOR RAILROADS¹

LIST OF INSTRUCTIONS

Sec.

1242.00 Separation of common operating expenses.

¹The accounts mentioned in this part refer to and agree with part 1201 of this chapter.

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GENERAL

- 1242.01 Expenses solely related to freight service and passenger service.
- 1242.02 Common expenses.
- 1242.03 Made by accounting divisions.
- 1242.04 Special tests.
- 1242.05 Operating expense account number notation.
- 1242.06 Instructions for separation.

OPERATING EXPENSES—WAY AND STRUCTURES

- 1242.10 Administration—track (account XX-19-02).
- 1242.11 Administration—bridges and buildings (account XX-19-03).
- 1242.12 Administration—signals (account XX-19-04).
- 1242.13 Administration—communications (account XX-19-05).
- 1242.14 Administration—other (account XX-19-06).
- 1242.15 Roadway, tunnels and subways, bridges and culverts, ties, rails, other track material, ballast, track laying and surfacing, and road property damaged (accounts XX-17-10 to XX-18-12, inclusive; 21-17-13 to 21-18-16, inclusive, XX-17-17, XX-18-17, XX-17-48, and XX-18-48).
- 1242.16 Road property damaged—other (account XX-19-48).
- 1242.17 Signals and interlockers (accounts XX-17-19 and XX-18-19).
- 1242.18 Communication systems (account XX-19-20).
- 1242.19 Electric power systems (account XX-19-21).
- 1242.20 Highway grade crossings (accounts XX-17-22 and XX-18-22).
- 1242.21 Station and office buildings (account XX-19-23).
- 1242.22 Shop buildings—locomotives (account XX-19-24).
- 1242.23 Shop buildings—freight cars (account XX-13-25).
- 1242.24 Shop buildings—other equipment (account XX-19-26).
- 1242.25 Locomotive servicing facilities (account XX-19-27).
- 1242.26 Miscellaneous buildings and structures (account XX-19-28).
- 1242.27 Coal marine terminals, ore marine terminals, TOFC/COFC terminals, other marine terminals, motor vehicle loading and distribution facilities, and facilities for other specialized service operations (accounts XX-13-29 to XX-13-35, inclusive).
- 1242.28 Roadway machines, small tools and supplies, and snow removal (accounts XX-19-36 to XX-19-38, inclusive).
- 1242.29 Fringe benefits (accounts 12-17-00, 12-18-00, 12-19-00).
- 1242.30 Dismantling retired road property and depreciation (accounts XX-17-39, XX-18-39, XX-19-39, 62-17-00, 62-18-00, and 62-19-00).